



## ANCILLARY DOCUMENT REVIEW SUPPLEMENT

(This form must be filled out electronically.)

**This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.**

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

Reviewer: Mark Mullin Date Reviewed: December 29, 2003

Interpretive or policy statement(s) being reviewed (provide number and title): ETA 154.04.112 -- Measure of Manufacturing Tax on Articles Produced Partly Without and Partly Within The State.

Date issued: August 19, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-136 (Manufacturing, processing for hire, fabricating.)

Purpose of the document: This document explains the measure of manufacturing B&O tax where an article is first manufactured outside Washington and then brought into this state for further manufacturing.

Is the document clearly written? 

Yes
X

No

Does the document provide accurate and useful information? 

Yes
X

No

Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD? 

Yes
X

No



**Review recommendation:**

- A. Update
- B. Cancel
- C. Leave as is
- D. Incorporate into rule and cancel

<b>X</b>

**Briefly explain your recommendation:**

**This document should be incorporated into WAC 458-20-112 (Value of products) and cancelled.**

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**Manager Action:** AL Accepted recommendation

**Date:** 1/14/04

**Comments:** \_\_\_\_\_